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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 4th day of June, 1998

Before:

THE HON'BLE MR. JUSTICE R.V. RAVEENDRAN

Writ Petition No. 6846 of 1993

Sri Rajarajeshwari Temple Trust,  
Austin Town,  
Bangalore - 560 047,  
by its Secretary,  
Sri Mrutyunjaya

..Petitioner

(By Sri B.A. Lokesh & C.M.Raghunath, Adv.,)

-Vs-

1. The Corporation of the City  
of Bangalore,  
represented by its  
Commissioner,  
Corporation Offices,  
Bangalore;
2. The Revenue Officer (East)  
Bangalore Mahanagara Palike,  
Mayo Hall, Bangalore

..Respondents

(By Sri Ashok Haranahalli, Adv.,)

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Writ Petition is filed praying to direct the respondents to accept the property tax on Kalyan Mantap at the prevailing rate from the petitioner by issuing appropriate writ or order or direction.

This petition coming on for preliminary hearing in 'B' Group this day, the Court made the following:-

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O R D E R

Petitioner claims that it is a public charitable trust. It owns and operates a Kalyana Mantapa. According to petitioner, the Bangalore City Corporation has passed a resolution proposing to increase the property tax in regard to Kalyana Mantapas. The petitioner feels aggrieved.

2. According to the petitioner, no notice has been issued to it giving it an opportunity to show cause in the matter. In the circumstances, petitioner has filed this petition seeking a direction to respondents to accept the property tax in regard to its Kalyana Mantapa at the prevailing rate and for a declaration that the demand for payment of property tax with effect from 1-4-1986 on the basis of the Minutes dated 3-4-1990 which proposed to levy property tax on the basis of enhanced annual rental value at Rs 37,000/- per annum is illegal.

3. It is evident from the petition averments that the resolution has not been followed by any notice. Obviously the Corporation cannot enforce

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recovery  
payment of any property tax on the basis of <sup>revised</sup> annual  
rental value without issuing a notice or order in  
that behalf. As and when a notice or order is  
issued in pursuance of the resolution, the  
petitioner will be entitled to file objections to  
the same pointing out how the increase in the  
annual rental value is excessive.

4. Reserving such liberty, the petition is  
disposed of as there is no ~~immediate~~ demand for  
payment of tax at the increased rate as on this  
day. It is, however, made clear that petitioner  
shall continue to pay the property tax at the  
prevailing rate until it is enhanced by issue of  
proper notice.

Sd/-  
JUDGE

Bnr/-

